



ఆంధ్రప్రదేశ్ రాజ పత్రము
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

PRESCRIBING COMPOSITION SCHEME FOR PERSONS HAVING ANNUAL TURNOVER UP TO Rs 50 LAKHS IN THE PRECEDING YEAR AND THE SUPPLIES INCLUDE SERVICES - NOTIFICATION ISSUED - AMENDMENT.

[G.O.Ms.No.279, Revenue (Commercial Taxes-II), 15th April, 2019.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (1) of section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification issued in G.O.Ms. No 255, Revenue (CT-II) department dated 20th March 2019, namely:-

This notification shall be deemed to have come into force with effect on and from the 1st day of April, 2019.

AMENDMENTS

In the said notification, -

- (i) in the Table, in column 3, after clause 7, the following clause shall be added, namely: -

“8.Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of Section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

- (ii) In the annexure, in paragraph 3, in the Explanation, after clause (ii), the following clause shall be added, namely: -

“(iii) the Andhra Pradesh Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.”.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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